



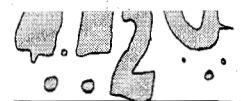
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Ash Fork Water Service

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ORIGINAL

Cover Sheet

AMENDED APPLICATION

RATE CASE APPLICATION

Docket NO: W-01004B-15-0313

Ash Fork Development Association, Inc.

Db: Ash Fork Water Service

Arizona Corporation Commission

DOCKETED

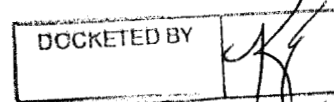
OCT 15 2015

10/14/2015

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Amended application to satisfy the List of Deficiencies found on the
Rate Application. Dated 10/01/15.



Pg. 14 of Application- Plant Summary – balances now match those ordered
in Decision # 71181. With these changes pages 15, Utility Plant in Service and pg.
21, Calculation of Depreciation Expense were effected, so these pages were
amended also.

Pg. 26 “ - CIAC -balances now match those shown in
Decision No. 71181

Pg. 19 of the application – Income/Expense- corrected

Pages 22, 23 of Application Balance Sheet was corrected and in balance.

7-pages of Amended Application

1-Cover Sheet

Submit to:

Arizona Corporation Commission
Docket Control Center
1200 West Washington St.
Phoenix, AZ 85007

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AZ CORP COMMISSION

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BALANCE SHEET

Acct. No.		BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$12,851	\$ 22,577
134	Working Funds		
135	Temporary Cash Investments	198,370	167,332
141	Customer Accounts Receivable	7,210	3,792
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets		29,894
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 218,431	\$ 223,595
	FIXED ASSETS		
101	Utility Plant in Service	\$ 2,121,702	\$ 2,219,967 *
103	Property Held for Future Use	1,874,000	1,874,000
105	Construction Work in Progress		
108	Accumulated Depreciation – Utility Plant ("AD-UP")	1,294,580	(\$ 1,351,587)**
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility ("AD-NU")		(\$)
	TOTAL FIXED ASSETS	\$ 2,701,122	\$ 2,742,380
	TOTAL ASSETS	\$ 2,919,553	\$ 2,965,975

Note: Total Assets on this page should equal the sum of Total Liabilities and Total Capital on page 23. Also, numbers in parentheses should be subtracted. For example, Accounts 108 and 122 should be subtracted from Total Fixed Assets.

* Must equal page 15, original cost

** Must equal page 15, accumulated depreciation

BALANCE SHEET (CONTINUED)

	LIABILITIES	BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	CURRENT LIABILITIES		
231	Accounts Payable	\$ 2,546	\$ 4,158
232	Notes Payable (Current Portion)	6,245	6,548
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	12,820	15,078
236	Accrued Taxes	4,352	3,595
237	Accrued Interest	1,552	1,552
241	Miscellaneous Current and Accrued Liabilities		
	TOTAL CURRENT LIABILITIES	\$ 27,515	\$ 30,391
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$ 378,552	\$ 371,701
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction		\$ *
255	Accumulated Deferred Investment Tax Credits		
271	Gross Contributions in Aid of Construction		\$ **
272	Less: Amortization of Contributions		(\$)
281	Accumulated Deferred Income Tax		
	TOTAL DEFERRED CREDITS	\$	\$
	TOTAL LIABILITIES	\$ 406,067	\$ 402,632
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$ 848,754	\$ 85,888*** \$ 848,754
211	Paid in Capital in Excess of Par Value	323,312	323,312
215	Retained Earnings	1,874,000	1,874,000
218	Proprietary Capital (Sole Props and Partnerships)	(532,580)	(568,611)
	TOTAL CAPITAL	\$ 2,513,486	\$ 2,563,343
	TOTAL LIABILITIES AND CAPITAL	\$ 2,919,553	\$ 2,965,975

Note: Account 272 should be subtracted from Total Deferred Credits.

* Must equal page 25, Total Advances in Aid of Constructions

** Must equal page 26, Total Advances

***per ACC- Rate Case

UTILITY PLANT IN SERVICE

Acct No.	Description	Original Cost	Accumulated Depreciation	OCLD
		<i>Column A</i>	<i>Column B</i>	<i>Column C**</i>
301	Organization			
302	Franchises			
303	Land & Land Rights	55,443	N/A	55,443
304	Structures & Improvements	86,125	44,045	42,080
307	Wells & Springs	508,699	272,990	235,709
311	Pumping Equipment	277,413	277,413	0
320	Water Treatment Equipment	71,152	49,745	21,407
320.1	Water Treatment Plants			
320.2	Solution Chemical Feeders			
330	Distribution Reservoirs & Standpipes	110,192	86,119	24,073
330.1	Storage Tanks			
330.2	Pressure Tanks			
331	Transmission & Distrib. Mains	782,343	405,136	377,207
333	Services	7,434	2,602	4,832
334	Meters & Meter Installations	21,864	18,823	3,041
335	Hydrants	9,048	1,759	7,289
336	Backflow Prevention Devices			
339	Other Plant & Misc. Equipment	55,346	55,346	0
340	Office Furniture & Equipment	40,416	23,711	626
340.1	Computers & Software			
341	Transportation Equipment	35,414	35,414	0
343	Tools, Shop & Garage Equip.	24,337	23,711	626
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment	48,852	48,852	0
347	Miscellaneous Equipment			
348	Other Tangible Plant	73,330		73,330
	TOTAL WATER PLANT	*2,207,408	1,351,587	855,821

* Must be the same as the amount reported on page 21

**Column C = Column A - Column B

Company Name: Ash Fork Water Service

Test Year Ended: December 31,2014

CALCULATION OF DEPRECIATION EXPENSE

		<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Acct. No.	Plant Description	Plant Original Cost*	Fully Depreciated Plant	Depreciable Plant (Col A - Col B)	Depreciation Percentage*	Depreciation Expense (Col C x Col D)
301	Organization		N/A	N/A	N/A	N/A
302	Franchises		N/A	N/A	N/A	N/A
303	Land & Land Rights	55,443	N/A	N/A	N/A	N/A
304	Structures & Improvements	86,125		86,125	3.33	2,868
307	Wells & Springs	508,699		508,699	3.33	16,940
311	Pumping Equipment	277,413	277,413			
320	Water Treatment Equipment	71,152		71,152	3.33	2,369
320.1	Water Treatment Plants					
320.2	Solution Chemical Feeders					
330	Distrib. Reservoirs & Standpipes	110,192		110,192	3.61	3,978
330.1	Storage Tanks					
330.2	Pressure Tanks					
331	Transmission & Distrib. Mains	782,343		782,343	2.00	15,647
333	Services	7,434		7,434	3.33	248
334	Meters & Meter Installations	21,864		21,864	8.33	1,821
335	Hydrants	9,048		9,048	2.00	181
336	Backflow Prevention Devices					
339	Other Plant & Misc. Equipment	55,346	55,346			
340	Office Furniture & Equipment	40,416		40,416	6.67	2,696
340.1	Computers & Software					
341	Transportation Equipment	35,414	35,414			
343	Tools, Shop & Garage Equip.	24,337		24,337	5.00	1,217
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment	48,852	48,852			
347	Miscellaneous Equipment					
348	Other Tangible Plant	73,330		N/A		
	TOTAL	2,207,408	417,025	3,591,053		47,965
	Less: Amortization of CIAC					
	DEPRECIATION EXPENSE					47,965

**Note: Use Test Year ending balances for Column A and Commission approved depreciation rates from the prior rate case in Column D.*

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	TEST YEAR
461	Metered Water Revenue	\$280,686	\$275,469
460	Unmetered Water Revenue	\$3,187	\$2,181
474	Other Water Revenues	\$230	\$419
	TOTAL OPERATING REVENUES	\$284,103	\$278,069 *
	OPERATING EXPENSES		
601	Salaries and Wages (See page 1, item 4)	\$105,944	\$112,043
610	Purchased Water (See page 1, item 5)		
615	Purchased Power (See page 1, item 6)	37,625	36,956
618	Chemicals		
620	Repairs and Maintenance (See page 1, item 7)	15,713	21,667
621	Office Supplies and Expense	1,239	1,690
630	Outside Services (See page 1, item 8)	9,485	6,218
635	Water Testing (See page 1, item 9)	2,090	2,657
641	Rents	2,050	2,607
650	Transportation Expenses	9,452	5,007
657	Insurance – General Liability	15,907	12,317
659	Insurance – Health and Life	3,161	3,611
666	Regulatory Commission Expense – Rate Case		
675	Miscellaneous Expense	5,987	2,341
403	Depreciation Expense (From page 20)	53,198	57,011
408	Taxes Other Than Income	12,883	12,247
408.11	Property Taxes (See page 1, item 10)	16,050	16,118
409	Income Tax		
	TOTAL OPERATING EXPENSES	\$ 290,784	\$ 292,490
	OPERATING INCOME/(LOSS)	\$ (6,681)	\$ (14,421)
	OTHER INCOME/(EXPENSE)		
419	Interest and Dividend Income	\$ 191	\$ 465
421	Non-Utility Income	7,709	10,444
426	Miscellaneous Non-Utility Expenses	2,213	14,383
427	Interest Expense	18,439	18,136
	TOTAL OTHER INCOME/(EXPENSE)	\$ (12,752)	\$ (21,610)
	NET INCOME/(LOSS)	\$ (19,433)	\$ (36,031)

Note: Do not include sales tax in revenue or expense. Please refer to the checklist on page 1 for the required attachments related to this schedule.

*** This number must be identical to the number entered on page 6 "total operating revenues."**

GROSS CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct.271)³

Balance Per Prior Decision	N/A	\$ 454,982.
Additions Year 2008	\$ 0	
Additions Year 2009	\$ 0	
Additions Year 2010	\$ 0	
Additions Year 2011	\$ 0	
Additions Year 2012	\$ 0	
Additions Year 2013	\$ 0	
Additions Year 2014	\$ 0	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Total Additions	N/A	\$
Balance at Test Year End	N/A	\$ 454,982. *

Note: Prior Decision refers to the balances per the prior Staff Report as adjusted per the final Commission Decision.

** Balance at Test Year End = Balance Per Prior Decision + Total Additions (cross reference this to the Balance Sheet on page 23)*

³ Contributions in Aid of Construction refers to the following:

- (1) Non-refundable money, services, or property received for use in the provision of utility service from any source that is provided at no cost and interest free.
- (2) Unrefunded balances of expired advance contracts reclassified from Advances in Aid of Construction.

Plant Summary

Acct. No.	Description	Plant in Service Per Prior Decision	Total Additions	Total Retirements	Test Year End Total
		<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D*</i>
301	Organization				
302	Franchises				
303	Land & Land Rights	55,443			55,443
304	Structures & Improvements	86,125			86,125
307	Wells & Springs	508,699			508,699
311	Pumping Equipment	277,413			277,413
320	Water Treatment Equipment	64,137	7,015		71,152
320.1	Water Treatment Plants				
320.2	Solution Chemical Feeders				
330	Distribution Reservoirs & Standpipes	107,780	2,462	50	110,192
330.1	Storage Tanks				
330.2	Pressure Tanks				
331	Transmission & Distrib. Mains	782,343			782,343
333	Services	7,434			7,434
334	Meters & Meter Installations	18,200	3,664		21,864
335	Hydrants	6,095	2,953		9,048
336	Backflow Prevention Devices				
339	Other Plant & Misc. Equipment	0	55,346		55,346
340	Office Furniture & Equipment	26,023	15,435	1,884	39,574
340.1	Computers & Software				
341	Transportation Equipment	29,364	6,050		35,414
343	Tools, Shop & Garage Equip.	23,555	782		24,337
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	48,852			48,852
347	Miscellaneous Equipment				
348	Other Tangible Plant	73,330			73,330
	TOTAL WATER PLANT	2,114,793	93,707	1,934	2,206,566

Note: Please refer to the checklist on page 1 for the required attachments related to this schedule

*** Column D = Column A + Column B - Column C**